



Media Relations Office

Washington, D.C.

Media Contact: 202.622.4000

www.IRS.gov/newsroomPublic Contact: 800.829.1040

IRS Complaint Process For Tax Exempt Organizations

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The Internal Revenue Service gives serious consideration to complaints made alleging the abuse of the tax exempt status granted to certain organizations.

When reviewing filed complaints, the IRS carefully follows special procedures designed to assure the public of the IRS's objectivity in the treatment of tax-exempt organizations. These procedures ensure that the IRS operates in an unbiased and appropriate manner and that its compliance programs are not improperly influenced by outside intervention.

The responsibility for administering these procedures belongs to the Exempt Organizations (EO) function, which is part of the IRS's Tax Exempt and Government Entities Operating Division.

Complaints (Referrals)

A complaint (also called a referral) is any communication alleging that a tax-exempt organization is in potential noncompliance with the tax law. EO receives complaints from the general public, members of Congress, federal and state government agencies, as well as from other parts of the IRS.

Filing a Complaint

A referral of an exempt organization may be made by submitting Form 13909, *Tax-Exempt Organization Complaint (Referral) Form*, downloadable from IRS.gov.

Form 13909 and any supporting documentation may be submitted in a variety of ways. They can be sent via:

- Mail to IRS EO Classification, Mail Code 4910DAL, 1100 Commerce St., Dallas, TX 75242-1198,
- Fax to 514-413-5415,
- Email to eoclass@irs.gov, or
- Telephone by calling the TE/GE toll-free number: 877-829-5500.

Submission of Form 13909 is voluntary.

Acknowledgement and Disclosure Prohibition

All referrals are sent to analysts at the EO Classifications Office in Dallas. After a referral is made, the IRS will send an acknowledgement letter to all non-IRS sources making a referral, unless it was made anonymously.

Section 6103 of the Internal Revenue Code prohibits the IRS from disclosing whether it has initiated an examination or the results of any examination. Therefore, the IRS cannot communicate with the original source of a referral beyond the acknowledgement letter.

The Review Process

Upon receipt, research is done to confirm the identity of the organization in question and once this is complete, information is entered into a database to help the IRS keep track of the progress of the review.

An experienced EO revenue agent then performs a thorough technical analysis of the allegation made on the referral. The agent uses a “reasonable belief” standard to evaluate the facts and to determine whether EO should take further action. Before taking action, the revenue agent must determine that the facts create a reasonable belief that the allegations may be true when considered fairly and in light of other reliable information.

The reviewing EO agent will decide one of the following:

- The information does not warrant further action. In this case, the agent inputs information, including rationale, into the database and closes the referral.
- The referral relates to activities that should be considered at a future date. The agent documents the database and schedules the appropriate date to re-evaluate the information.
- The referral contains characteristics that require it to be forwarded to a committee of career EO managers and agents. This committee evaluates referrals monthly -- more often in some circumstances -- and decides whether to proceed with an examination. The committee also applies the “reasonable belief” standard.
- The information warrants an examination of the organization. The agent documents his or her decision and the reasons for it in the database. The information item then becomes part of the examination file.

If this process results in a decision to examine an organization, the Classification Office will forward the case to a field group for assignment to a revenue agent. The revenue agent will contact the organization and schedule an appointment to begin the examination. (For details on the EO examination process, see Fact Sheet 2008-14.)

